

SYLLABUS & PROGRAMME STRUCTURE

Commerce

(Honours)

(Choice Based Credit System)

(Effective from the Academic Session 2017-2018)

Fourth Semester

MAHARAJA BIR BIKRAM UNIVERSITY
AGARTALA, TRIPURA: 799004

PROGRAMME STRUCTURE

Structure of Proposed CBCS Syllabus B.A/B.Sc/B.Com Honours.

Semester	Core Course (14) Honours	Ability Enhancement Compulsory Course (AECC) (2)	Skill Enhancement Course (SEC) (2)	Discipline Specific Elective (DSE) (4)	Generic Elective (GE) (4)
1	C1 C2	AECC1: Environmental Science			GE1 (Paper-I of selected subject other than Hons subject)
2	C3 C4	AECC2 : (English/MIL (Communication))			GE2 (Paper-II of selected subject other than Hons subject)
3	C5 C6 C7		SEC1		GE3 (Paper-III of selected subject other than Hons subject)
4	C8 C9 C10		SEC2		GE4 (Paper-IV of selected subject other than Hons subject)
5	C11 C12			DSE1 DSE2	
6	C13 C14			DSE3 DSE4	

Semester – IV
Paper – BCH 4.2 [CC–VIII]
BUSINESS MATHEMATICS

TOTAL MARKS – 100
(End Semester-80 Internal-20)

Objective: The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

CONTENTS

Unit I

- (a) Compound interest and annuities: Types of annuities, present value and amount of annuity, Valuation of simple loans and debenture, problems relating to sinking funds.
- (b) Function: Definition of functions, different types of function (linear, quadratic, polynomial, exponential and logarithmic), even and odd function, graphical representation of functions.
- (c) Elementary ideas of limit and continuity through the use of simple functions.

Unit II

Matrices and Determinants

- (a) Matrices: Definition of Matrices, Types of Matrices, Adjoining of Matrices, Elementary Row and Column operations, Inverse Matrices, Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.
- (b) Determinants: Properties of Determinants, Calculation of value of Determinants upto third order including application in Business.

Unit III

Calculus

- (a) Differentiation: Derivatives and its meaning, rule of differentiation of different functions, second order derivatives, Partial derivatives up to second order.
- (b) Application of Derivatives: Rate Measurement, Maxima and Minima, partial derivative (basic concept).

Unit IV

Set Theory

Definition of Set, presentation of Set, different types of Sets, Null Set, Finite and Infinite Sets, Universal Sets, Subsets, etc., Set operations, Law of Algebra of Sets, Venn diagram.

Suggested Readings:

1. Mizrahi and Sullivan, *Mathematics for Business and Social Sciences*, Wiley and Sons.
2. Budnick, P., *Applied Mathematics*, McGraw Hill Education.
3. R.G.D. Allen, *Mathematical Analysis for Economists*.
4. Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*, McGraw Hill Education.
5. Dowling, E.T., *Mathematics for Economics*, Schaum's Outlines Series, McGraw Hill Education.

6. *Wikes, F.M., Mathematics for Business, Finance and Economics, Thomson Learning.*
 7. *Thukral, J.K., Mathematics for Business Studies.*
 8. *Vohra, N.D., Quantitative Techniques in Management, McGraw Hill Education.*
 9. *Soni, R.S, Business Mathematics, Ane Books, New Delhi.*
 10. *Singh J. K., Business Mathematics, Himalaya Publishing House.*
 11. *Nag, N.K, Business Mathematics, New Central Book Agency, Kolkata.*
 12. *Chakraborti, J., Business Mathematics and Statistics, Dey Book Concern, Kolkata.*
 13. *Dey, S.N., Business Mathematics and Statistics, Rabindra Library, Kolkata.*
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Semester – IV
Paper – BCH 4.3 [CC–IX]
HUMAN RESOURCE MANAGEMENT

TOTAL MARKS – 100
(End Semester-80 Internal-20)

Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

CONTENTS

Unit I

Introduction

Human Resource Management (HRM): Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, Human Resource Management vs Human Resource Development, Emerging Challenges of Human Resource Management; Human Resource Information System.

Unit II

Acquisition of Human Resource

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction.

Unit III

Training and Development

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit IV

Performance Appraisal and Industrial Relation

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counselling; job changes – transfers and promotions; Industrial Relations: Objectives, Trade Union, Collective Bargaining, Welfare and Social Security Measures – Workers' Participation in Management – Indian Scenario.

Suggested Readings:

1. Gary Dessler, *A Framework for Human Resource Management*, Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M., *Human Resource Management*, McGraw Hill.
5. Wreather and Davis, *Human Resource Management*, Pearson Education.
6. Robert L. Mathis and John H. Jackson, *Human Resource Management*, Cengage Learning.
7. TN Chhabra, *Human Resource Management*, DhanpatRai & Co., Delhi.
8. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning.
9. Gupta, C.B., *Human Resource Management*, Sultan Chand & Sons, New Delhi.
10. Rao, V.S.P., *Human Resource Management*, Excel Books, New Delhi.

Semester – IV
Paper – BCH 4.4 [CC–X]
CORPORATE ACCOUNTING

TOTAL MARKS – 100
(End Semester-80 Internal-20)

Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

CONTENTS

Unit I

Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

Unit II

Final Accounts

Preparation of profit and loss account and balance sheet of corporate entities as per the Companies Act 2013, excluding calculation of managerial remuneration, Disposal of company profits.

Preparation of Annual Accounts of Banking Companies and the issues stressed assets [non-performing assets (NPA)] in banking business.

Unit III

Valuation of Goodwill, Shares and Accounting for Holding Companies including its Subsidiaries: Concepts and calculation (simple problems only).

Unit IV

Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings).

Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Suggested Readings:

1. *Monga , J.R., Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.*
2. *Shukla , M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II. S. Chand & Co., New Delhi.*
3. *Maheshwari , S.N., and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi.*
4. *Ashok Sehgal, Fundamentals of Corporate Accounting, Taxman Publication, New Delhi.*
5. *Goyal , V.K. and RuchiGoyal, Corporate Accounting, PHI Learning.*
6. *Jain, S.P. and K.L. Narang, Corporate Accounting, Kalyani Publishers, New Delhi.*
7. *Goyal, Bhushan Kumar, Fundamentals of Corporate Accounting, International Book House*
8. *Tulsian, P. C.,and Bharat Tulsian, Corporate Accounting, S. Chand & sons, New Delhi*
9. *Mukherje, Amitabha and Mohammed Hanif, Corporate Accounting, McGraw Hill Education, New Delhi.*
10. *Compendium of Statements and Standards of Accounting, the Institute of Chartered Accountants of India, New Delhi.*

SEMESTER-IV
Paper - BCH-4.5 (DSC/GE-4)
INDIAN ECONOMY

Total Marks: 100
(End Semester: 80, Internal: 20)

UNIT-I

(Indian National Income & Population)

Characteristics of Indian Economy; National Income: Sectoral Distribution; Income Inequality: Nature, Causes & Remedies; Poverty: Nature, Causes & Anti Poverty Measures; Unemployment: Nature, Causes & Government Policy Initiatives; Indian Population: Features & Policy Measures.

UNIT-II

(Glimpses of Indian Agriculture & Industry)

Key Features of Indian Agriculture; Land Reform: Policy, Objectives, Programmes, Achievements & Failures; Green Revolution: Features, Causes & Consequences; Small Scale & Cottage Industry: Importance, Problems & Prospects; Industrial Sickness: Nature, Causes & Remedies.

UNIT-III

(Government & Finance)

Government Sector: Role, Performance & Shortcomings; Features of Indian Tax System & Importance of Indirect Taxation: VAT & GST; Reserve Bank of India: Role, Function & Monetary Policy: Commercial Banks: Causes of Its Nationalisation & Role in Indian Economy, Recent Reforms in Banking.

UNIT-IV

(Global Influence & Planning)

Need, Importance & Weakness of Foreign Capital in India: Foreign Trade: Trends & Composition: Export Promotion & Import Substitution; Issue of Globalisation & Its Consequences; Economic Planning: Features, Rationale & Objectives; Lessons from Indian Planning Experience; NITI Aayog: History & Functions.

Suggested Readings:

1. Misra & Puri, Indian Economy, Himalaya Publishing House.
2. Dhingra I.C., Indian Economics, Sultan Chand & Co.
3. Dutt Gaurav & Sundaram K.P., Indian Economy, Sultan Chand & Co.
4. Kapila Uma, Indian Economy Since Independence, Academic Foundation.
5. Kapila Uma, Indian Economy: Performance & Policies, Academic Foundation.
6. Verma Sanjiv, The Indian Economy, Unique Publishers Pvt. Ltd.
7. Sankaran S., Indian Economy: Problems, Policies & Development, Margham Publication.
8. Roy Swapan Kr. & Sarkhel Joydeb, Bharater Arthaniti, Book Syndicate Private Ltd.
9. Mukherjee Debesh, Samakalin Bharatiya Arthaniti, New Central Book Agency Pvt. Ltd.